

House Bill 947

By: Representatives Drenner of the 86<sup>th</sup>, McCall of the 30<sup>th</sup>, Lunsford of the 110<sup>th</sup>, Henson of the 87<sup>th</sup>, Benfield of the 85<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Article 1 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated, relating to general provisions relative to buildings and other structures generally, so as to change certain provisions relating to requirements for toilets, shower heads, and faucets; to amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, and computation of income taxes and exemptions therefrom, so as to provide an income tax credit for actual replacement of certain plumbing fixtures in existing residential or commercial buildings; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Article 1 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated, relating to general provisions relative to buildings and other structures generally, is amended by revising Code Section 8-2-3, relating to requirements for toilets, shower heads, and faucets, as follows:

"8-2-3.

(a) As used in this Code section, the term:

(1) 'ASME' means the American Society of Mechanical Engineers.

(2) 'Blow-out urinal' means a urinal that is designed for heavy-duty commercial applications and works on a powerful nonsiphonic principle.

~~(1)~~(3) 'Commercial' means any type of building other than residential.

~~(2)~~(4) 'Construction' means ~~the~~ the:

(A) The erection of a new building or the

(B) The alteration of an existing building in connection with its repair or renovation or in connection with making an addition to an existing building and shall include the when such repair or renovation of or addition to such existing building includes the replacement of water closets or showers or both; or

(C) The replacement of a malfunctioning, unserviceable, or obsolete faucet, showerhead, toilet water closet, or urinal in an existing building.

(5) 'High-efficiency urinal' means a urinal that uses not more than 0.5 gallons per flush.

(6) 'High-efficiency water closet' means a water closet that is either of the following:

(A) A dual flush water closet with an effective flush volume that does not exceed 1.28 gallons, where effective flush volume is defined as the composite, average flush volume of two reduced flushes and one full flush. Flush volumes shall be tested in accordance with ASME standard A112.19.2 and ASME standard A112.19.14; or

(B) A single flush water closet where the effective flush volume shall not exceed 1.28 gallons. The effective flush volume shall be the average flush volume when tested in accordance with ASME standard A112.19.2.

(7) 'Low-flow kitchen faucet' or 'low-flow kitchen replacement aerator' means a kitchen faucet or kitchen replacement aerator that allows a flow of not more than 2.5 gallons of water per minute.

(8) 'Low-flow lavatory faucet' or 'low-flow lavatory replacement aerator' means a lavatory faucet or lavatory replacement aerator that allows a flow of not more than 2.0 gallons of water per minute.

(9) 'Low-flow shower head' means a shower head that allows a flow of not more than an average of 2.5 gallons of water per minute at 60 pounds per square inch of pressure.

(10) 'Low-flow urinal' means a urinal that uses not more than an average of 1.0 gallon per flush.

(11) 'Low-flow water closet' means a water closet that uses not more than an average of 1.6 gallons of water per flush.

~~(3)~~(12) 'Residential' means any building or unit of a building intended for occupancy as a dwelling but shall not include a hotel or motel.

(13) 'Urinal' means a water-using urinal.

(14) 'Water closet' means a plumbing fixture having a water-containing receptor which receives liquid and solid body waste and, upon flushing, conveys the waste through a trap way into a gravity drainage system.

~~(b) After April 1, 1992, there~~ There shall not be initiated within this state the construction of any residential building or commercial building of any type which:

(1) Employs a gravity tank-type, flushometer-valve, or flushometer-tank toilet that uses more than an average of 1.6 gallons of water per flush water closet that is not a low-flow water closet; provided, however, this paragraph shall not be applicable to one-piece toilets until July 1, 1992 that all water closets installed in this state on or after January 1, 2014, shall be high-efficiency water closets;

(2) Employs a shower head that ~~allows a flow of more than an average of 2.5 gallons of water per minute at 60 pounds per square inch of pressure~~ is not a low-flow shower head;

(3) Employs a urinal that ~~uses more than an average of 1.0 gallon of water per flush~~ is not a low-flow urinal; provided, however, that all urinals installed in this state on or after January 1, 2014, other than blow-out urinals, shall be high-efficiency urinals;

(4) Employs a lavatory faucet or lavatory replacement aerator that ~~allows a flow of more than 2.0 gallons of water per minute~~ is not a low-flow lavatory faucet or low-flow lavatory replacement aerator; or

(5) Employs a kitchen faucet or kitchen replacement aerator that ~~allows a flow of more than 2.5 gallons of water per minute~~ is not a low-flow kitchen faucet or low-flow kitchen replacement aerator.

~~(c) On and after July 1, 1992, there shall not be initiated within this state the construction of any commercial building of any type which does not meet the requirements of paragraphs (1) through (5) of subsection (b) of this Code section.~~

~~(d) The requirements of subsection (b) of this Code section shall apply to any residential construction initiated after April 1, 1992, and to any commercial construction initiated after July 1, 1992, which involves the repair or renovation of or addition to any existing building when such repair or renovation of or addition to such existing building includes the replacement of toilets or showers or both.~~

~~(e)(c)~~ Counties and municipalities are authorized and directed to provide by ordinance for an exemption to Construction shall be exempt from the requirements of ~~subsections (b), (c), and (d)~~ subsection (b) of this Code section, relative to new construction and to the repair or renovation of an existing building, under the following conditions:

(1) When the repair or renovation of the existing building does not include the replacement of the plumbing or sewage system servicing ~~toilets~~ water closets, faucets, or shower heads within such existing building;

(2) When such plumbing or sewage system within such existing building, because of its capacity, design, or installation, would not function properly if the ~~toilets~~ water closets, faucets, or shower heads required by this part were installed;

(3) When such system is a well or gravity flow from a spring and is owned privately by an individual for use in such individual's personal residence; or

(4) When units to be installed are:

(A) Specifically designed for use by persons with disabilities;

(B) Specifically designed to withstand unusual abuse or installation in a penal institution; or

(C) ~~Toilets~~ Water closets for juveniles.

~~(f) The ordinances adopted by counties and municipalities pursuant to subsection (e) of this Code section shall provide procedures and requirements to apply for the exemption authorized by said subsection.~~

~~(g) This Code section shall not apply to any construction of a residential building the contract for which was entered into prior to April 1, 1992, and shall not apply to any construction of a commercial building the contract for which was entered into prior to July 1, 1992.~~

~~(h)~~(d) Any person who installs any ~~toilet~~ water closet, faucet, urinal, or shower head in violation of this Code section shall be guilty of a misdemeanor.

~~(i)~~(e) ~~Before April 1, 1992,~~ a A city, county, or authority shall adopt and enforce the provisions of this Code section in order to be eligible to receive any of the following grants, loans, or permits:

(1) A water or waste-water facilities grant administered by the Department of Natural Resources or the Department of Community Affairs; or

(2) A water or waste-water facilities loan administered by the Georgia Environmental Facilities Authority.

~~(j)~~(f)(1) For purposes of this part, ~~after April 1, 1992, the sale of a gravity tank-type, flushometer-valve, or flushometer-tank toilet that uses more than an average of 1.6 gallons of water per flush shall be prohibited;~~

(A) From July 1, 2008, through December 31, 2013, except for purposes exempted under subsection (c) of this Code section:

(i) The sale of any water closet that is not a low-flow water closet shall be prohibited; and

(ii) The sale of any urinal, other than a blow-out urinal, that is not a low-flow urinal shall be prohibited; and

(B) On and after January 1, 2014, except for purposes exempted under subsection (c) of this Code section:

(i) The sale of any water closet that is not a high-efficiency water closet shall be prohibited; and

(ii) The sale of any urinal, other than a blow-out urinal, that is not a high efficiency urinal shall be prohibited.

(2) Each manufacturer selling water closets or urinals in this state shall have not less than the following percentage of models offered for sale in this state of high-efficiency water closets plus high-efficiency urinals as compared to the total number of models of water closets plus urinals offered for sale in this state by that manufacturer:

(A) Fifty percent in 2010;

(B) Sixty-seven percent in 2011;

1 (C) Seventy-five percent in 2012;

2 (D) Eighty-five percent in 2013; and

3 (E) One hundred percent in 2014 and thereafter.

4 Each manufacturer that sells water closets or urinals in this state shall inform the  
 5 department and the Environmental Protection Division of the Department of Natural  
 6 Resources, in writing, of the percentage of models of high-efficiency water closets plus  
 7 high-efficiency urinals offered for sale in this state as compared to the total number of  
 8 models of water closets plus urinals offered for sale in this state by that manufacturer for  
 9 each year 2010 to 2013, inclusive, by January 30 of that year.

10 ~~(k)~~(g) The provisions of this Code section shall not be construed to prohibit counties or  
 11 municipalities from adopting and enforcing local ordinances which provide requirements  
 12 which are more stringent than the requirements of this Code section."

## 13 SECTION 2.

14 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
 15 imposition, rate, and computation of income taxes and exemptions therefrom, is amended by  
 16 adding a new Code section to read as follows:

17 "48-7-40.27.

18 (a) As used in this Code section, the term:

19 (1) 'Commercial' means any type of building other than residential.

20 (2) 'High-efficiency urinal' means a urinal that uses not more than 0.5 gallons per flush.

21 (3) 'High-efficiency water closet' means a water closet that is either of the following:

22 (A) A dual flush water closet with an effective flush volume that does not exceed 1.28  
 23 gallons, where effective flush volume is defined as the composite, average flush volume  
 24 of two reduced flushes and one full flush. Flush volumes shall be tested in accordance  
 25 with ASME standard A112.19.2 and ASME standard A112.19.14; or

26 (B) A single flush water closet where the effective flush volume shall not exceed 1.28  
 27 gallons. The effective flush volume shall be the average flush volume when tested in  
 28 accordance with ASME standard A112.19.2.

29 (4) 'Low-flow kitchen faucet' or 'low-flow kitchen replacement aerator' means a kitchen  
 30 faucet or kitchen replacement aerator that allows a flow of not more than 2.5 gallons of  
 31 water per minute.

32 (5) 'Low-flow lavatory faucet' or 'low-flow lavatory replacement aerator' means a  
 33 lavatory faucet or lavatory replacement aerator that allows a flow of not more than 2.0  
 34 gallons of water per minute.

35 (6) 'Low-flow shower head' means a shower head that allows a flow of not more than an  
 36 average of 2.5 gallons of water per minute at 60 pounds per square inch of pressure.

(7) 'Low-flow urinal' means a urinal that uses not more than an average of 1.0 gallon per flush.

(8) 'Low-flow water closet' means a water closet that uses not more than an average of 1.6 gallons of water per flush.

(9) 'Residential' means any building or unit of a building intended for occupancy as a dwelling but shall not include a hotel or motel.

(10) 'Urinal' means a water-using urinal.

(11) 'Water closet' means a plumbing fixture having a water-containing receptor which receives liquid and solid body waste and, upon flushing, conveys the waste through a trap way into a gravity drainage system.

(b) A tax credit shall be allowed against the tax imposed under this article to a taxpayer for the actual replacement in an existing commercial building or residential building of:

(1) A water closet or low-flow water closet with a high-efficiency water closet when such is not otherwise required under Code Section 8-2-3. The amount of the credit under this paragraph shall be \$100.00 per replacement or the actual cost of the replacement fixture, whichever is less; provided, however, that no taxpayer shall be allowed credits for more than three such replacements, in any combination, in the same tax year;

(2) A urinal or low-flow urinal, other than a blow-out urinal, with a high-efficiency urinal when such is not otherwise required under Code Section 8-2-3. The amount of the credit under this paragraph shall be \$100.00 per replacement or the actual cost of the replacement fixture, whichever is less; provided, however, that no taxpayer shall be allowed credits for more than three such replacements, in any combination, in the same tax year;

(3) A shower head with a low-flow shower head when such is not otherwise required under Code Section 8-2-3. The amount of the credit under this paragraph shall be \$20.00 per replacement or the actual cost of the replacement fixture, whichever is less; provided, however, that no taxpayer shall be allowed credits for more than three such replacements, in any combination, in the same tax year;

(4) A lavatory faucet or lavatory replacement aerator with a low-flow lavatory faucet or low-flow lavatory replacement aerator when such is not otherwise required under Code Section 8-2-3. The amount of the credit under this paragraph shall be \$10.00 per replacement or the actual cost of the replacement fixture, whichever is less; provided, however, that no taxpayer shall be allowed credits for more than three such replacements, in any combination, in the same tax year; or

(5) A kitchen faucet or kitchen replacement aerator with a low-flow kitchen faucet or low-flow kitchen replacement aerator when such is not otherwise required under Code Section 8-2-3. The amount of the credit under this paragraph shall be \$10.00 per

1 replacement or the actual cost of the replacement fixture, whichever is less; provided,  
2 however, that no taxpayer shall be allowed credits for more than one such replacement  
3 in the same tax year.

4 (c) The commissioner shall promulgate such rules and regulations as are reasonable and  
5 necessary to implement and administer this Code section."

6 **SECTION 3.**

7 Section 2 of this Act shall apply to all taxable years beginning on or after January 1, 2008.

8 **SECTION 4.**

9 All laws and parts of laws in conflict with this Act are repealed.